

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 411 – HB 980

April 4, 2011

SUMMARY OF AMENDMENT (005670): Extends property tax relief to the surviving spouse of a soldier whose death results from a deployment in support of combat operations.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Unchanged from the original fiscal note.

Assumptions applied to amendment:

- According to the Comptroller of the Treasury, deaths that result from a service-connected, combat related cause, including both hostile and non-hostile casualties, are currently approved for purposes of spousal property-tax relief benefits.
- Specifying deaths resulting from a deployment in support of combat operations will not result in a significant change to the number of persons eligible for property tax relief under this section.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

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